Form **2758**
(Rev. August 1992)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

COPY

OMB No. 1545-0148
Expires 5-31-95

▶ File a separate application for each return.

Please type or print. File the **original and one copy** by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Employer identification number: 94 : 2147154

Number and street, (or P.O. box no. if mail is not delivered to street address.): 27 GATE FIVE ROAD

Apt. or suite no.:

City, town or post office, state, and ZIP code. (For a foreign address, see instructions.): SAUSALITO, CALIFORNIA 94966

Note: *Taxpayers who file a corporation income tax return, including Forms 990-C, 990-T, and 1120S, must use* **Form 7004** *to request an extension of time to file.*
Partnerships, REMICs, and trusts (except those filing Form 990-T) must use **Form 8736** *to request an extension of time to file.*

1 An extension of time until NOVEMBER 15, 19 93, is requested to file (check only one):

☐ Form 706GS(D)	☐ Form 990-PF	☐ Form 1041-A	☐ Form 3520-A	☐ Form 8612
☐ Form 706GS(T)	☐ Form 990-T (401(a) or 408(a) trust)	☐ Form 1042	☐ Form 4720	☐ Form 8613
☒ Form 990 or 990EZ	☐ Form 990-T (trust other than above)	☐ Form 1042S	☐ Form 5227	☐ Form 8725
☐ Form 990-BL	☐ Form 1041 (estate) (see instructions)	☐ Form 1120-ND (4951 taxes)	☐ Form 6069	☐ Form 8804

If the organization does not have an office or place of business in the United States, check this box. . . . . ▶ ☐

2a For calendar year 19 92, or other tax year beginning ..... and ending .....

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? . . . . . ☐ Yes ☐ No

4 State in detail why you need the extension. NOT ALL INFORMATION IS AVAILABLE TO COMPLETE RETURN ACCURATELY BY MAY 15.

RECEIVED MAR 20 '93 INTERNAL REVENUE SERVICE FRESNO, CA

5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, or 8804, enter the tentative tax, less any nonrefundable credits. (See instructions.) $ NONE

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. . . . . $

c **Balance due** (subtract line 5b from line 5a). Include your payment with this form, or deposit with FTD coupon if required. (See instructions.) . . . . . $ NONE

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ Christine Goodson Title ▶ Accounting Mngr Date ▶ 5/13/93

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by the IRS

☒ We **HAVE** approved your application. Please attach this form to your return.

☐ We **HAVE NOT** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

☐ We **HAVE NOT** approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

☐ Other: 895622482 JUN 01 1993

Director By: Date

EXTENSION TO FILE APPROVED TO NOV 15 1993

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name

Number and street, (or P.O. box no. if mail is not delivered to street address.) Apt. or suite no.

City, town or post office, state, and ZIP code. (For a foreign address, see instructions.)

Theron C. Polivka, Director
Fresno Service Center

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 11976B Form **2758** (Rev. 8-92)

COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

Note: *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-0047

1992

This Form is Open to Public Inspection

A For the calendar year 1992, or fiscal year beginning , 1992, and ending , 19

Please use IRS label or print or type. See Specific Instructions.

PSK 94-2147154 9212 89 03 16 3 IB
POINT FOUNDATION
27 GATE 5 RD
SAUSALITO CA 94965

IRS

C Employer identification number 94-2147154

D State registration number 10497

E If address changed, check box . . . ▶ ☐

F Check type of organization—Exempt under section ▶ ☒ 501(c)( ) (Insert number), OR ▶ ☐ section 4947(a)(1) charitable trust

G If exemption application pending, check box . ▶ ☐

H(a) Is this a group return filed for affiliates? . . . . . ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed: . . ▶

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: *Form 990EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	24,854	
	b	Indirect public support	1b		
	c	Government grants	1c		
	d	**Total** (add lines 1a through 1c) (attach schedule—see instructions)		1d	24,854
	2	Program service revenue (from Part VII, line 93)		2	753,865
	3	Membership dues and assessments (see instructions)		3	
	4	Interest on savings and temporary cash investments		4	1,318
	5	Dividends and interest from securities		5	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss)		6c	
	7	Other investment income (describe ▶)		7	
	8a	Gross amount from sale of assets other than inventory — (A) Securities / (B) Other	8a		
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	
	9	Special fundraising events and activities (attach schedule—see instructions):			
	a	Gross revenue (not including $ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses	9b		
	c	Net income		9c	
	10a	Gross sales less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) (attach schedule)		10c	
	11	Other revenue (from Part VII, line 103)		11	5,534
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	785,571
Expenses	13	Program services (from line 44, column (B)) (see instructions)		13	611,813
	14	Management and general (from line 44, column (C)) (see instructions)		14	197,375
	15	Fundraising (from line 44, column (D)) (see instructions)		15	
	16	Payments to affiliates (attach schedule—see instructions)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	809,188
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	(23,617)
	19	Net assets or fund balances at beginning of year (from line 74, column (A))		19	(380,463)
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	(404,080)

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	48,869		48,869	
26 Other salaries and wages	26	284,540	239,584	44,956	
27 Pension plan contributions	27				
28 Other employee benefits	28	16,419	11,822	4,597	
29 Payroll taxes	29	30,258	21,774	8,484	
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	16,879	4,885	11,994	
34 Telephone	34	5,648		5,648	
35 Postage and shipping	35	9,093		9,093	
36 Occupancy	36	47,673		47,673	
37 Equipment rental and maintenance	37	7,650		7,650	
38 Printing and publications	38	92,644	92,644		
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41	1,039		1,039	
42 Depreciation, depletion, etc. (attach schedule)	42	7,403		7,403	
43 Other expenses (itemize): a	43a				
b BANK SERVICE FEE	43b	229		229	
c "WELL" REIMBURSE EXPENSES	43c	(14,854)		(14,854)	
d SPC EVENT	43d	3,935	3,935		
e LIBRARY (ACCESS)	43e	1,561	1,561		
f SEE STATEMENT #2	43f	250,202	235,608	14,594	
44 Total functional expenses (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13-15*	44	809,188	611,813	197,375	

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs $_____; (ii) the amount allocated to program services $_____; (iii) the amount allocated to management and general $_____; and (iv) the amount allocated to fundraising $_____.

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a PUBLICATION OF WHOLE EARTH REVIEW MAGAZINE CURRENTLY 22,000 (APPROX) SUBSCRIBERS SEE PART VIII (Grants and allocations $)	584,840
b PUBLICATION OF EDUCATIONAL BOOKS SEE PART VIII (Grants and allocations $)	25,002
c MAILING LIST SALES SEE PART VIII (Grants and allocations $)	1,971
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total** (add lines a through e) (should equal line 44, column (B)) ▶	611,813

Part IV Balance Sheets

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing			6739	45	4,306
46 Savings and temporary cash investments			40,117	46	15,822
47a Accounts receivable	47a	93,523			
b Less: allowance for doubtful accounts	47b	9,000	84,523	47c	80,944
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			1,575	52	1,575
53 Prepaid expenses and deferred charges				53	1,929
54 Investments—securities (attach schedule)				54	
55a Investments—land, buildings, and equipment: basis	55a	142,082			
b Less: accumulated depreciation (attach schedule)	55b	124,159	17,923	55c	17,714
56 Investments—other (attach schedule)			39,500	56	39,500
57a Land, buildings, and equipment: basis	57a				
b Less: accumulated depreciation (attach schedule)	57b			57c	
58 Other assets (describe ▶)			1,308	58	375
59 **Total assets** (add lines 45 through 58) (must equal line 75)			191,685	59	162,165
Liabilities					
60 Accounts payable and accrued expenses			41,101	60	54,665
61 Grants payable				61	
62 Support and revenue designated for future periods (attach schedule)			524,974	62	501,078
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64 Mortgages and other notes payable (attach schedule)				64	10,000
65 Other liabilities (describe ▶ SCHEDULE #1)			6,073	65	502
66 **Total liabilities** (add lines 60 through 65)			572,148	66	566,245
Fund Balances or Net Assets					
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75 (see instructions).					
67a Current unrestricted fund				67a	
b Current restricted fund				67b	
68 Land, buildings, and equipment fund				68	
69 Endowment fund				69	
70 Other funds (describe ▶)				70	
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75 (see instructions).					
71 Capital stock or trust principal				71	
72 Paid-in or capital surplus				72	
73 Retained earnings or accumulated income			(380,463)	73	(404,080)
74 Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)			(380,463)	74	(404,080)
75 **Total liabilities and fund balances/net assets** (add lines 66 and 74)			191,685	75	162,165

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
See STATEMENT #4				

Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☑ No
If "Yes," attach schedule (see instructions).

Part VI **Other Information**

Note: *Section 501(c)(3) organizations and section 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).*

			Yes	No
76	Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76		✓
77	Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		✓
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	✓	
b	If "Yes," has it filed a tax return on **Form 990-T,** Exempt Organization Business Income Tax Return, for this year?	78b	✓	
c	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c	✓	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79		✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or non-exempt organization? (See instructions.)	80a		✓
b	If "Yes," enter the name of the organization ▶ ..... and check whether it is ☐ exempt **OR** ☐ nonexempt.			
81a	Enter amount of political expenditures, direct or indirect, as described in the instructions . . 81a N/A			
b	Did the organization file **Form 1120-POL,** U.S. Income Tax Return for Certain Political Organizations, for this year?	81b		
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		✓
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III . 82b N/A			
83a	Did anyone request to see either the organization's annual return or exemption application (or both)?	83a	✓	
b	If "Yes," did the organization comply as described in the instructions? (See General Instruction L.)	83b	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	N/A	
85a	*Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)	85a		✓
b	If "Yes," enter the total amount spent for this purpose . . 85b N/A			
86	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 12 . . 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities (see instructions) 86b N/A			
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement. See instructions.)	86c	N/A	
87	*Section 501(c)(12) organizations.*—Enter amount of:			
a	Gross income received from members or shareholders . . 87a N/A			
b	Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . 87b N/A			
88	*Public interest law firms.*—Attach information described in the instructions.			
89	List the states with which a copy of this return is filed ▶ CALIFORNIA			
90	During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?	90	✓	
91	The books are in care of ▶ POINT FOUNDATION Telephone no. ▶ (415) 332-1716 Located at ▶ 27 GATE FIVE ROAD, SAUSALITO, CA. ZIP code ▶ 94965			
92	*Section 4947(a)(1) charitable trusts filing Form 990 in lieu of* **Form 1041,** *U.S. Fiduciary Income Tax Return,* should check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 92			

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions.)
93 Program service revenue:					
(a) WHOLE EARTH REVIEW	7310	10,528			691,385
(b) SPECIAL EVENTS					3,260
(c) MAILING LIST SALES	9200	15,547			
(d) BOOKS/PRODUCTS					33,145
(e)					
(f)					
(g) Fees from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,318	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income from special fundraising events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: (a) ROYALTIES			18	3,448	
(b) MISC					2086
(c) DONATIONS					24,854
(d)					
(e)					
104 Subtotal (add columns (b), (d), and (e))		26,075		4,766	754,730
105 TOTAL (add line 104, columns (b), (d), and (e)) ▶					785,571

Note: *(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
	POINT FOUNDATION'S EDUCATIONAL PURPOSE IS SERVED BY PUBLISHING ACTIVITIES, MAILING LIST SALES, AND EDUCATIONAL PROJECTS. THE PUBLICATIONS (WHOLE EARTH REVIEW, SIGNAL, FRINGES, NEWS THAT STAYED NEWS, WHOLE EARTH CATALOG, ECOLOG AND HELPING NATURE HEAL) ENCOURAGE INDEPENDENT LEARNING. BOOKS AND PRODUCTS ARE REVIEWED WHICH ENABLE INDIVIDUALS TO ACQUIRE NEW SKILLS AND KNOWLEDGE.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 78c is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
WHOLE EARTH "LECTRONIC LINK (THE WELL)"	50%	COMPUTERIZED BULLETIN BOARD	1,106,865	265,731

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Ruth Kinoy (Signature of officer) | 11/15/94 (Date) | ▶ Secretary (Title)

Paid Preparer's Use Only

Preparer's signature ▶ | Date 11/9/93 | Check if self-employed ▶ ☐

Firm's name (or yours if self-employed) and address ▶ G2 WHEELER, 245 BERKELEY PARK BLVD, KENSINGTON, CA. | ZIP code 94707

COPY

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Charitable Trust
Supplementary Information

▶ Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047

1992

Name: POINT FOUNDATION

Employer identification number: 94: 2147154

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than $30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
KEITH JORDAN 338 BOCANA, SF. 94110	PUBLISHER	30,742		
Total number of other employees paid over $30,000 ▶				

Part II Compensation of the Five Highest Paid Persons for Professional Services

(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than $30,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $30,000 for professional services ▶		

Part III Statements About Activities

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		✓
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. $ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, principal officers, or creators, or with any taxable organization or corporation with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		✓
b	Lending of money or other extension of credit?	2b		✓
c	Furnishing of goods, services, or facilities?	2c		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	✓	
e	Transfer of any part of its income or assets?	2e		✓
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		✓
4	Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See specific instructions.)			

Part IV **Reason for Non-Private Foundation Status** (See instructions for definitions.)

The organization is not a private foundation because it is (please check only **ONE** applicable box):

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶ .....

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

11a ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

12 ☐ An organization that normally receives: **(a)** no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and **(b)** more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** boxes 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) ***Use cash method of accounting.***

Calendar year (or fiscal year beginning in) ▶	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	15,955	88,244	60,178	32,487	196,864
16 Membership fees received	-0-	-0-	-0-	-0-	-0-
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	651,865	886,627	527,851	848,024	2,914,367
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	6,091	5,893	3,899	4,333	20,216
19 Net income from unrelated business activities not included in line 18	21,860	18,107	7,629	6,691	54,287
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	-0-	-0-	-0-	-0-	-0-
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	-0-	-0-	-0-	-0-	-0-
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets	25,300	6,045	30,357	1,748	63,450
23 Total of lines 15 through 22	721,071	1,004,916	629,914	893,283	3,249,184
24 Line 23 minus line 17	69,206	118,289	102,063	45,259	334,817
25 Enter 1% of line 23	7,211	10,049	6,299	8,933	
26 Organizations described in box 10 or 11:					
a Enter 2% of amount in column (e), line 24					6,696
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ▶					-0-

(Continued on page 3)

Part IV **Support Schedule** (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

27 Organizations described in box 12, page 2: NOT APPLICABLE

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1991) ..... (1990) ..... (1989) ..... (1988) .....

b Attach a list showing, for 1988 through 1991, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received more during that year than the larger of: **(1)** the amount on line 25 for the year; or **(2)** $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1991) ..... (1990) ..... (1989) ..... (1988) .....

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1988 through 1991, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See specific instructions.)

Part V **Private School Questionnaire**
(To be completed ONLY by schools that checked box 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? N/A	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance? (See instructions.)	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (see instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check here ▶ a ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ b ☐ If you checked a and "limited control" provisions apply (see instructions).

NOT APPLICABLE

Limits on Lobbying Expenditures ("Expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures (see Part VI-A instructions)	39		
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— / **The lobbying nontaxable amount is—**			
Not over $500,000 . . . 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 . $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 . $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 . $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 . . . $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *File Form 4720 if there is an amount on either line 43 or line 44.*

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting by organizations that did not complete Part VI-A.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of:		
(i)	Cash	51a(i)	✓
(ii)	Other assets	a(ii)	✓
b	Other Transactions:		
(i)	Sales of assets to a noncharitable exempt organization	b(i)	✓
(ii)	Purchases of assets from a noncharitable exempt organization	b(ii)	✓
(iii)	Rental of facilities or equipment	b(iii)	✓
(iv)	Reimbursement arrangements	b(iv)	✓
(v)	Loans or loan guarantees	b(v)	✓
(vi)	Performance of services or membership or fundraising solicitations	b(vi)	✓
c	Sharing of facilities, equipment, mailing lists or other assets, or paid employees	c	✓

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, indicate in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

POINT FOUNDATION DECEMBER 31, 1992 FORM 990 ID. # 94-2147154

SCHEDULE 1 PART IV LINE 56 BALANCE SHEETS

INVESTMENTS - OTHER

Zomeworks	30,000
The Well	9,500
	39,500

PART IV LINE 62

SUBSCRIPTION ADVANCES 501,078

PART IV LINE 64

LOAN PAYABLE - CAROLYN GARCIA DUE NOVEMBER 1993 10,000

PART IV LINE 65

CONTRACT PAYAGLE 502

Point Foundation December 31, 1992 Identification # 94-2147154

Statement 2: Statement of Other Expenses

Description	Total	Program Services	Management General	Fundraising
Outside Professional Services	27,763	27,763		
Writers/Contributors: WER	59,799	59,799		
Subscription Fulfillment	26,918	26,918		
Subscription Promotion	69,491	69,491		
Direct Distribution	8,968	8,968		
National Newstand Distribution	22,880	22,880		
Mailing List Fulfillment	1,971	1,971		
Book Fulfillment & Promotion	2,095	2,095		
Chronicle Column Contributors				
Writers/Contributers: Books				
Utilities	3,656		3,656	
Insurance	4,145		4,145	
Legal and Professional	3,871		3,871	
Taxes				
Bank Charges	4,745	4,745		
Meals & Entertainment	1,832		1,832	
Miscellaneous	12,068	10,978	1,090	
Total To Part II, Line 43	250,202	235,608	14,594	

DEPRECIATION AND AMORTIZATION WORKSHEET 1992

POINT FOUNDATION 942-14-7154

[H] For MACRS, 'H' = Half-year convention, 'M' = Mid-quarter convention

	Description of property	Date acqrd	Cost Basis	Sect 179 Dedn/Land	Previous Deprec	Deprec Basis	Deduct this yr
1	CAMERA BODY	Apr80	525.		525.	525.	
2	CAMERA LENS	Apr80	515.		515.	515.	
3	OFFICE EQUIPMENT	Nov82	911.		911.	911.	
4	CANNON COPIER	Jun83	12,587.		12,587.	12,587.	
5	PHONE STYSTEM	Jun83	6,100.		6,100.	6,100.	
6	PHONE SYSTEM	Jul83	20,364.		20,364.	20,364.	
7	PHONE SYSTEM	Aug83	2,262.		2,262.	2,262.	
8	MODEM (3)	Sep83	2,097.		2,097.	2,097.	
9	PHONE SYSTEM	Oct83	803.		803.	803.	
10	PHONE SYSTEM	Nov83	1,381.		1,381.	1,381.	
11	LESSON SECURITY	Nov83	1,595.		1,595.	1,595.	
12	LANGE VIDEO SLIE	Dec83	2,612.		2,612.	2,612.	
13	OKIDATA PRINTER	Dec84	360.		360.	360.	
14	OKIDATA PRINTER	Jun84	460.		460.	460.	
15	COMPAQ PLUS (2)	Nov84	8,056.		8,056.	8,056.	
16	HP THNKJET PRINT	Nov85	314.		314.	314.	
17	MITA COPIES	Jan88	3,222.		2,913.	3,222.	309.
18	MAC II W/MONITOR	Feb88	2,799.		2,532.	2,799.	267.
19	SOFT-IN-HSE FULL	Feb88	14,101.		14,101.		
20	9 TRCK TAPE DRIV	Mar88	3,194.		2,887.	3,194.	307.
21	MEMORY EXPAN BRD	Mar88	451.		406.	451.	45.
22	MAC-SE HRD DSK 2	Mar88	2,029.		1,835.	2,029.	194.
23	MAC-SE HRD DSK 2	Mar88	2,030.		1,834.	2,030.	196.
24	CMS HARD DISK	Mar88	596.		540.	596.	56.
25	PRIAM EXT DSK VE	Apr88	2,130.		1,926.	2,130.	204.
26	ELPK-TEK PWR SUP	Apr88	539.		486.	539.	53.
27	C.ITOH PRINTER	May88	1,704.		1,539.	1,704.	165.
28	VCR	Nov89	282.		168.	251.	50.
29	LASERWRITER II	Feb90	2,693.		1,078.	1,615.	646.
30	DONATD COMPS&PRT	May90	10,600.		4,240.	6,360.	2,544.
31	MACSUB HRD DSK	Jan91	2,153.		431.	1,722.	689.
32	MACSUB TAPE BACK	Jan91	817.		163.	654.	262.
33	FAX MACHINE	Jan92	400.			400.	57.
34	MACSUB COMPUTER	Mar92	1,538.			1,538.	308.
35	WORKING SCANNER	Apr92	1,158.			1,158.	232.
36	WORKING HRD DSK	Apr92	446.			446.	89.
37	PROD SOFTWARE	Jul92	2,000.			2,000.	400.
38	PLI-INF88	Dec92	652.			652.	130.
39	MACSUB EXPN	Dec92	1,000.			1,000.	200.
40	TYPESETTER TERMN	May86	4,599.		4,599.	4,599.	
	Totals for Current Year...		122,075.		102,620.		7,403.

DEPRECIATION AND AMORTIZATION WORKSHEET - Page 2 1992

POINT FOUNDATION 942-14-7154

	Deprec Method	Rate/ Life	%Bus Use	Codes*	Tax Pref	Tax Pref ADS Prev	Tax Pref ADS Curr	Date Sold
1	S/L	10.0Yr	100.0	1C1				
2	S/L	10.0Yr	100.0	1C1				
3	S/L	5.0Yr	100.0	1C1				
4	ACRS-L	PRE	100.0	1C1				
5	ACRS-5	PRE	100.0	1C1				
6	ACRS-5	PRE	100.0	1C1				
7	ACRS-5	PRE	100.0	1C1				
8	ACRS-5	PRE	100.0	1C1				
9	ACRS-5	PRE	100.0	1C1				
10	ACRS-5	PRE	100.0	1C1				
11	ACRS-5	PRE	100.0	1C1				
12	ACRS-5	PRE	100.0	1C1				
13	ACRS-5	PRE	100.0	1C1				
14	ACRS-5	PRE	100.0	1C1				
15	ACRS-5	PRE	100.0	1C1				
16	ACRS-5	PRE	100.0	1C1				
17	MACR 5	SL5yr1/2	100.0	1C1	C5.0		2,148.	
18	MACR 5	SL5yr1/2	100.0	1C1	C5.0		1,866.	
19	MACR 3	DDB 1/2	100.0	1C1	C4.0			
20	MACR 5	SL5yr1/2	100.0	1C1	C5.0		2,129.	
21	MACR 5	SL5yr1/2	100.0	1C1	C5.0		301.	
22	MACR 5	SL5yr1/2	100.0	1C1	C5.0		1,353.	
23	MACR 5	SL5yr1/2	100.0	1C1	C5.0		1,353.	
24	MACR 5	SL5yr1/2	100.0	1C1	C5.0		397.	
25	MACR 5	SL5yr1/2	100.0	1C1	C5.0		1,420.	
26	MACR 5	SL5yr1/2	100.0	1C1	C5.0		359.	
27	MACR 5	SL5yr1/2	100.0	1C1	C5.0		1,136.	
28	MACR 5	SL5yr1/2	89.00	1C1	C5.0		100.	
29	MACR 5	DDB 1/2	100.0	1C1	C5.0		808.	
30	MACR 5	DDB 1/2	100.0	1C1	C5.0		3,180.	
31	MACR 5	DDB 1/2	100.0	1C1	C5.0		646.	
32	MACR 5	DDB 1/2	100.0	1C1	C5.0		245.	
33	MACR 7	DDB 1/2	100.0	1C1	C10.0		30.	
34	MACR 5	DDB 1/2	100.0	1C1	C5.0		231.	
35	MACR 5	DDB 1/2	100.0	1C1	C5.0		174.	
36	MACR 5	DDB 1/2	100.0	1C1	C5.0		67.	
37	MACR 5	DDB 1/2	100.0	1C1	C5.0		300.	
38	MACR 5	DDB 1/2	100.0	1C1	C5.0		98.	
39	MACR 5	DDB 1/2	100.0	1C1	C5.0		150.	
40	ACRS-5	PRE	100.0	1C1				

Total for Current Years..... 18,491.